

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

THE APPLICATION OF ALLTEL KENTUCKY, INC.)	
FOR CHANGES IN ITS UTILITY PLANT) CASE NO. 92-231
DEPRECIATION ACCOUNTS)

O R D E R


On December 1, 1995, ALLTEL Kentucky, Inc. ("ALLTEL") submitted a request that the reserve deficiency amortization ordered in this case be accelerated. The amortization established was for six years at \$683,276 per year. ALLTEL proposes to amortize the 1996 and 1997 amounts in 1996, doubling the 1996 amortization.

The Commission will treat ALLTEL's letter as a motion to reopen this proceeding. After reviewing the record in this case, we have determined that ALLTEL's request is reasonable. Therefore, the accelerated write off should be allowed for accounting purposes only. This decision does not necessarily represent approval for rate-making purposes.

The Commission, being otherwise sufficiently advised, IT IS ORDERED that the amortization period found reasonable in this case should be reduced from six years to five years and the total amount amortized in 1996 shall be \$1,366,552.

Done at Frankfort, Kentucky, this 5th day of January, 1996.

PUBLIC SERVICE COMMISSION


Chairman


Vice Chairman


Commissioner

ATTEST:


Executive Director